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Nixon & Vanderhyerc.

ATTORNEYS AT LAW

November 20, 2006

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Subject:

REQUEST FOR REFUND TO DEPOSIT ACCOUNT

Deposit Account No. 14-1140 U.S. Patent Appln. No. 10/686,529

Our Ref: 1579-863

Dear Sir/Madam:

There is an error which has resulted in a charge to our Deposit Account of \$510. This charge is unwarranted because no fee for an extension of time was due:

The fee for a three-month extension in the due date for response (\$1020) was paid when our Amendment was filed on August 23, 2006. But on September 30, 2006, an additional (\$510) was charged to our deposit account. No additional fee was due.

Please issue a refund as soon as possible. If you have any questions or comments, please do not hesitate to contact the undersigned.

With best regards.

Sincerely yours,

NIXON & VANDERHYE P.C.

By:

Tanigawa

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